

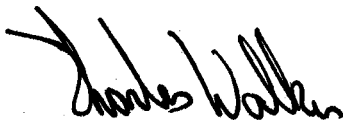
EXHIBIT E

A written statement of Charles Walker's opinions for this case is set forth below, and his curriculum vitae is attached. Mr. Walker's opinions are based upon his training and experience, which are described in the attached curriculum vitae.

Mr. Walker will provide helpful background information and context about social welfare entities registered under 26 U.S.C. § 501(c)(4).

- Mr. Walker will testify that an entity registered with the Internal Revenue Service ("IRS") under 26 U.S.C. § 501(c)(4) (a "501(c)(4)") is a social welfare organization. He will explain that a 501(c)(4) is a tax-exempt entity that may not organize for profit but must operate exclusively for the promotion of social welfare. Mr. Walker will testify about how an entity receives status as a 501(c)(4) through IRS filings, which may include filing notice with the IRS of the intent to operate the entity as a 501(c)(4) social welfare organization. He will testify about the IRS filing requirements for 501(c)(4) entities, which includes annually filing a Form 990 with the IRS. Mr. Walker will explain that the net earnings of a 501(c)(4) may not inure to the benefit of any private shareholder or individual because a 501(c)(4) must promote social welfare for the benefit of the community. Mr. Walker will testify that a 501(c)(4) may engage in political activities up to 49% of its total activities, provided that the remaining activities of the 501(c)(4) promote social welfare and expenditures do not inure to the benefit of a private shareholder or individual.
- Mr. Walker will explain that individuals and entities can contribute money to a 501(c)(4) and there are no limits on the amount of money individuals and entities can contribute to a 501(c)(4). Mr. Walker will testify that a 501(c)(4) can also spend unlimited amounts of money. Mr. Walker will testify that a 501(c)(4) does not need to list or identify contributors to the IRS, and he will explain that contributors of money to a 501(c)(4) are not disclosed to the public. Mr. Walker will testify that 501(c)(4) is tax exempt, meaning that its gross receipts are not taxable and reportable as taxable income to the IRS. He will explain that a non-tax exempt entity, like a for-profit corporation, must pay income tax to the IRS on net income.

I approve the content contained within this disclosure.



August 30, 2022

Charles Walker, IRS Revenue Agent

Date

Charles A. Walker III
31 Hopkins Plaza
Baltimore, Maryland 21201
Phone: 443-853-5489

Education

- University of Maryland Baltimore County – August 1987
 - BA Economics; Minors Accounting and Finance
 - Top Secret and SCI Clearance held since 2013

Internal Revenue Service Education

- Exempt Organization's Revenue Agent Determination Training (1987) – includes exempt organization tax law training and qualification for recognition of tax-exempt status
- Exempt Organization's Revenue Agent Examination Training (1988) – includes unrelated business income and excise tax training
- Basic Employment Tax Training – (1990)
- Discrepancy Adjustments to Form 1040 and 1120 Training (1992)
- Basic Income Tax Law Training (1993)
- Special Enforcement Training (2019)
- Expert Witness Training (2019)
- Continuing Professional Education – Forty hours per year

Current Employment

- Internal Revenue Service, Internal Revenue Agent July 1987 to Present
 - Forensic Investigator Revenue Agent (2013 -present) duties include and focus on working with Assistant United States Attorneys, Department of Justice Tax Attorneys, and Internal Revenue Service Special Agents as a cooperating agent in the investigation and prosecution of various tax offenses, with tasks including interviews of individuals, analysis of various documents, and preparation of reports regarding illegal activities including fraud, money laundering, funding terrorism and other illegal and abusive transactions as a Revenue Agent in the Financial Investigations Unit.
 - General Program Exempt Organization Revenue Agent (2001 -2012) duties included the examination of Tax-exempt organizations, political organizations, and related individuals, sole proprietorships, small corporations, and small partnerships. Additional duties included working with Assistant United States Attorneys, Department of Justice Tax Attorneys, and Internal Revenue Service Special Agents as a cooperating agent in the investigation and prosecution of various tax offenses, with tasks including interviews of individuals, analysis of various documents, and preparation of reports.
 - General Program Exempt Organization Revenue Agent (1999 – 2001) duties included the examination of Tax-exempt organizations, political organizations, and related individuals, sole proprietorships, small corporations, and small partnerships.

- Exempt Organizations Compliance Coordinator, Southeast Key District Office (1995 – 1999) duties included the identification, implementation, and monitoring of compliance initiatives designed to detect and modify areas of non-compliance, for example charitable gaming and in-kind contributions.
- Large Case Exempt Organization Revenue Agent (1989 – 1995) duties included the examination of Large tax-exempt organizations and related individuals and entities.
- General Program Exempt Organization Revenue Agent (1987 –1989) duties included the examination of Tax-exempt organizations, political organizations, and related individuals, sole proprietorships, small corporations, and small partnerships.

Outreach

Georgetown University Law School, Conference on Exempt Organizations (2003 and 2004) panelist presenter regarding noncompliance in the tax-exempt sector including revocation of tax-exempt status, political intervention, excise taxes, and employment taxes.

West-Virginia Gaming Regulators Annual Conference (1998) presentation regarding federal gaming requirements for tax-exempt organization.

Virginia Charitable Gaming Commission Annual Conference (1998) presentation regarding federal gaming requirements for tax-exempt organization.

Veterans of Foreign Wars National Convention (1997) presentation pertaining to compliance issues in areas of legal and illegal gambling, unrelated business income taxes attributable to bar and restaurant operations, and employment taxes.

National Association of Gaming Regulators Conference (1996, 1997, 1998, and 1999) panelist presentations relating to federal statutes governing tax-exempt gaming activities.

Achievements

IRS Excellence Award – IRS Criminal Investigation (2019)

Public Service Award – United States Attorney for the District of Columbia (2016)

Certificate of Appreciation – NASA Office of Inspector General (2012)

Plaque of Appreciation and award from IRS Criminal Investigation (1998)

Assistant Commissioners Award – Exempt Organizations (1998)